

Before the State Corporation Commission of The State of Kansas.

1500 SW Arrowhead Road
Topeka, KS 66604-4027

Date: 4/13/2021

Attention: Ms Lynn Retz, Executive Director

Reference: Plea to reduce or waive late attachment penalties.

Dear Ms. Retz,

Our company, Unified Telecom, Inc. dba CCSi Communications (KS007430) has received an invoice (March Statement) from GVNW for \$ [REDACTED] in penalty charges. Due to the size of the penalty (887%) compared to the funds owed we are requesting KCC review and consider a reduction or the waiving this penalty.

When we originally registered with Kansas Department of Revenue for business permit in March 2019, our research did not find that we were required to contribute to the Kansas USF. References to utility companies caused us to think, as an interconnected VoIP provider, that these collections did not apply to us.

We are a small telecoms business based in Illinois and we have no legal counsel in Kansas State, so we are appealing directly to the KCC for your consideration. We diligently filed and paid all the Kansas sales taxes and fees we believed we were responsible for. Since receiving the non-compliance letter from GVNW, we have made all payments and paid for all late filing fees - except for this large penalty fee.

In many other states where there is a USF fee, most that we have come across are tied to utility or PUC companies and thus we thought this to be the same for Kansas.

We received a letter from GVNW Consulting at the end of March 2021 that the statute in Kansas State is that VoIP providers must contribute to KUSF. We have no problem complying with this, but the penalties seem excessive given that this information was not clear to us when we initially registered for our business permit with the department of revenue. We are not generating large revenues in Kansas to justify such high penalties (in our opinion...). Here are our reported Intrastate revenues and the corresponding state USF contribution:

3/19-2/20 Revenue = [REDACTED]

3/20-2/21 Revenue = [REDACTED]

We have fully paid the required assessed KUSF plus the \$ [REDACTED] penalty for late filing of CRW and look for your consideration to reduce or waive the \$ [REDACTED] penalty fee.

We appreciate any help you can provide us with this situation, and we are willing to work with you. Thank you for taking the time to review our appeal and for your consideration.

Sincerely,


Eric Strauss

President
Unified Telecom, Inc. DBA CCSi Communications

CCSi Communications

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